



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-4982

GEORGE R. REILLY
First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary
No. 81/10

January 20, 1981

TO COUNTY ASSESSORS:

SOLAR ENERGY SYSTEM

It has come to our attention that there is some misunderstanding as to the meaning of the definition of "solar energy system" as defined in Senate Bill 1306 and referred to in our assessors' letter 80/182 of December 9, 1980. Our letter contains the following paragraph:

"Senate Bill 1306 adds Section 73 to the Revenue and Taxation Code and refers to Section 17052.5 for the definition of a 'solar energy system.' A 'solar energy system' means the use of solar devices for the individual function of:

- (1) Domestic, recreational, therapeutic, or service water heating
- (2) Space conditioning
- (3) Production of electricity
- (4) Process heat
- (5) Solar mechanical energy
- (6) Wind energy for the production of electricity or mechanical work"

We have contacted the authors office, and they have assured us that it was their intent to include hot water heating systems installed in all types of property, commercial, industrial, etc., as well as residential under (1) above.

We hope that this has not caused a problem for you. If you have any further questions, please contact Lee Gilmore or Bill McKay of the Assessment Standards Division staff.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:lo